



JOHN ELIAS BALDACCI
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
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AUGUSTA, MAINE
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ADMINISTRATIVE & FINANCIAL SERVICES

REBECCA M. WYKE
COMMISSIONER

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ACTING EXECUTIVE DIRECTOR

MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION REQUEST FOR SALES TAX REFUND

Parts and Supplies for Use in the Repair and Maintenance of Motor Vehicles and Trailers Used Directly and Primarily in the Harvest-Related Transport of Forest Products

36 M.R.S.A., §2019(2) provides that the State Tax Assessor shall refund to a person that purchases parts and supplies for use in the repair and maintenance of motor vehicles and trailers that are used directly and primarily in the harvest-related transport of forest products the amount of sales tax paid upon the person's presenting evidence that the purchase is eligible for a refund. "Forest products" means logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products, but does not include Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material or cones or other seed crops. "Harvest-related transport of forest products" means the transportation of forest products from the forest land where they were harvested to their initial destination involving production or use.

THIS REFUND APPLICATION ONLY APPLIES TO PURCHASES ON OR AFTER APRIL 1, 2008 THROUGH SEPTEMBER 30, 2008

Name _____

Social Security # _____

Address _____

Federal ID # _____

City/State/Zip _____

Contact Person _____

Telephone # _____

AMOUNT OF REFUND REQUEST \$ _____ (Additional information may be required)

WHAT SHOULD BE INCLUDED WITH THE APPLICATION?

1. Most recent copy of federal tax return with related schedules that indicates the purchaser is engaged in the transport of forest products.
2. Proof tax was paid. (Copies of invoices, etc.)
3. Any other pertinent information to support claim for refund.

Note: Refunds are disallowed when an application is received more than 3 years from the date purchase. All information included with this application is subject to **VERIFICATION**. Maine Revenue Services may request additional information or documentation necessary to determine eligibility for a refund. Failure to provide required information could result in a denial of your request.

"I certify under the pains and penalty of perjury that I am engaged in the transportation of forest products as defined above, and that the statements made in this application and any supplemental information are true, accurate, and complete to the best of my knowledge and belief."

Signature _____ Date _____

Print Name _____ Title _____

Mail Application & Documentation to the address above

STR-46-FOR 04/08

Phone: (207) 624-9693 Fax: (207) 287-6628
Sales.tax@maine.gov